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To: Examiner Calvin Lee	Total Pages Sent: 20
Technology Center 2800	(including cover sheet)
Facsimile Number: 571-273-8300	Transmission Date: May 16, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Liu, et al.	Docket No.: TSM03-0649
Serial No: 10/775,290	Art Unit: 2818
Title: Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same	

CERTIFICATION OF FACSIMILE TRANSMISSION

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Respectfully submitted,

Judy A. Bettis
Legal Assistant

Confirmation Respectfully Requested

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